
THE

Young Accomptant's

DEBITOR

AND

CREDITOR

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Young Accountant's
DEBITOR
AND
CREDITOR.

12 B c

T H E
Young Accomptant's
Debitor and Creditor:
OR AN
INTRODUCTION
T O
Merchants Accounts
After the
Italian Manner.

In an easie and plain
M E T H O D
Altogether NEW.

Adapted to their own CONCERNS,
before their Entrance into BUSINESS.

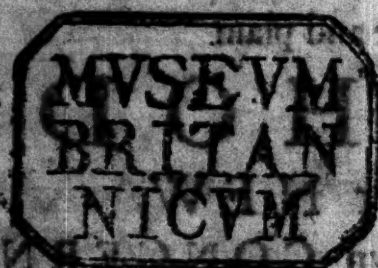
The PRACTICE whereof may be Serviceable
to Gentlemen who Manage their own Estates ; To those
in Publick Offices ; and indeed, (*mutatis mutandis*) to the
Circumstances of most Persons, with very little Trouble ;
being kept in a Pocket-Book and Leiger.

By ABRAHAM NICHOLAS, Writing-
Master, in Cusheon-Court near Austin-Friars,
Broad-street.

LONDON: Printed for D. Brown at the Black Swan with-
out Temple-Bar ; G. Strahan at the Golden Ball, against
the Royal Exchange, Cornhill ; R. Simpson at the Harp in
St. Paul's Church-Yard, and T. Slater in Moor-Fields, next
the Three Tuns near Little Moor-Gate, MDC CXI.

THE
Young Accountants
Debitor and Creditor:
OR AN
INTRODUCTION
TO
Merchants Accounts
Since the

Italian Hammer.



M E T

Altogether

Adapted to their own
before their Entrance into BUSINESS

The PRACTICE which may be serviceable
to Gentlemen who manage their own Estates; To those
in Public Office; and indeed, (without exception) to the
Circumstances of most Persons, with very little Trouble;
being kept in a pocket-Book and Ledger.

By ABRAHAM NICHOLAS, Writing-
Master, in Chancery Court near St. James's
Broad-Street.

LONDON: Printed for D. Browne at the Blue-Booth near
our Temple-Bar; G. Greville at the Golden Ball, against
the Royal Exchange, Cornhill; R. Stoughton at the Key in
St. Paul's Church-Yard; and T. Smith in New-Bride, next
the Three Trees near Little Britain-Cafe. MDCCLXXI.

To the READER.

THE
READER.

THIS Method was Originally designed as a kind of preliminary Exercise for my own Scholars, to Introduce them by familiar Instances, adapted to their own Concerns, after a Merchant like Method of DEBTOR and CREDITOR; and to imprint on their Minds such a Notion of Accounts, as would render the Journalizing Occurrences in Trade and Company-Accounts more easie, being in the same manner of Charging one Account, and Discharging another.

The Advantage I found in facilitating thereby their Merchants-Accounts and the kind Acknowledgment of those who went

To the READER.

went thro' with this Method, and now continue the Practice thereof (tho' Employ'd in the Accompting-House) gave me some hopes it might be acceptable to the Publick.

A Second Reason that induced me to Print was, The Solicitation of the Parents of those under my Care, that they should be early led into the Practice, and taught the Usefulness of Accounts; being sensible, That by an early Custom of Surveying the State of their Income and Expence, the Difference of which must Increase or Decrease their Substance, their own Reason will dictate to them, either to Improve the One, or Retrench the Other.

I have endeavour'd to be as Brief as possible, and therefore have Stated but one Months Occurrence; having fitted Rules and Examples thereto, so plain, that the meanest Capacity cannot fail of attain.

TO the READER.

attaining this Method: And that this may prove farther Useful, the Rules are applicable not only to a Young Gentleman's Concerns, but to those of almost every Person; there being no more Difficulty or Alteration than, instead of N, E, which comprehends the Articles of Necessary Expence and Apparell, to place H, E, which as significantly may contain the Charge of House-keeping, or rather to keep three distinct Accounts, *Viz.* Apparell, House-Expence, and Pocket-Expence, in one Folio, but in three Columns.

Before I Conclude, I would Advise my Reader to settle his Pocket-Book every Morning, and compare with his Pocket-Cash; and once a Week to Post the whole into the Leiger: For the retarding of Accounts is the most ready way to commit Errors. Your own Experience will either Abbreviate this Work, or tempt you to be more particular, the
9
Pra-

TO THE READER

Practice of it being very pleasant and
diverting; and if any difficulty should
appear, I shall be very ready to Assist
with such Directions as I am capable of
giving; and being no more
of Alteration than, instead
of the Books requisite for these Accounts,
namely a Pocket-Book and Ledger
The Pocket-Book is made of three or
four Sheets of Paper, and Rul'd as the
Specimen kept in a Vellum Cover, which
may serve for many Years. The Ledger
as every ones Inclination serves.

Before I conclude, I would Advise
my Reader to settle his Pocket-Book
every Morning, and compare with his
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METHOD

THE

METHOD

OF THE

Pocket-Book, or Journal.

THE
METHOD
OF THE
Pocket-Book, or Journal.

~~casly Collected to a Weekly Total, in order
to Post the same into the Ledger.~~

THE

METHOD

OF THE

Pocket-Book or Journal

THE *Pocket-Book* is design'd for the daily Entrance of all Expences and Disbursements, with all other Transactions that have any Relation to, or require any Accounts thereof; which will appear Plain and Easie from a View of the Book it self.

THE *Pocket, or Petty-Expences* are made the First Article of each Day; the Particulars of which Article are briefly Express'd, as *Tea 2 d. Porter 3 d. Letter 3 d.* and the Total set in the Column of *l. s. d.* in the Column before it, is put *P, E,* signifying what it is.

THE like Method is to be us'd for *Apparel* and *Necessary Expences*, beginning with *N, E,* and following with the Particulars; these are

The Method of the Pocket-Book, &c.

easily Collected to a Weekly Total, in order to Post the same into the Leiger.

FROM what is thus Premis'd relating to the *Pocket-Book*, it will appear, there can be no Difficulty in following this Method; nothing more being requir'd, than the Daily taking such an Account of Affairs, as every considerate Person ought to do; As Receipts, and Payments of Money; What you Lose or Gain, Goods Bought or Sold; Adventures to Sea; Account of Sales, &c. By this Method, they will be Digested into Order, and ready to Post into the Leiger.

BUT since the only Difficulty, more particularly to Persons altogether unskill'd in keeping Accounts after the *Italian Manner* of Debtor and Creditor, will be to Post into the Leiger all the several Accounts from the Pocket Book, it will therefore be necessary, that such Rules and Directions as may aptly serve thereto, with such Examples as may Demonstrate and Explain them, be more particularly given, after the Use of the Leiger is known.

The like Method is to be used for Expenses and Receipts, beginning with N. E. and following with the Particulars; these are easily

The Method and Use of the Leiger.

IN this Book all Accounts are brought to a Head from the *Packet-Book*, shewing the true State of every Account; As what you are Worth; What you Gain, or Lose in such a Time; On what Account you do Gain; What ready Money you have; How much every Person stands Indebted to you, or you to them; The Expences and Disbursements you are at on every Particular, &c. without any probability of Mistake: The Method whereof is very Easie, having due Regard to the Rules which are adapted to all the Circumstances of the Persons for whom it was designed.

EVERY Entry you make into this Book must be twice Writ, which is call'd, *The Italian double Entry*.

I. ON the *Debtor Side*, which is the Charge on that Account.

II. ON the *Creditor Side*, which is the Discharge, or Credit on it.

THE Figure in the Column before *Pounds, Shillings, Pence*, shews where the Account has Credit; and the Figure on the Creditor-side, shews where the Account is Debtor: These are call'd referring Figures, and are of Use to discover any Mistake.

RULES to be used in a Pocket-Book with the Account

Rule. of the Book all Accounts are brought to

1 Owing { To you } Every Person or Aect. Dr. to Stock
 { By you } Stock Debtor to every Person.

2 Cash { Reed. } Cash Dr. to the Person of whom
 { Paid } Rd. or to the Acc. for which Rd.
 Person to whom Paid Dr. to Cash,
 or the Account for which Paid
 or Lent is Debtor to Cash.

But for small Sums { Petty Loans, Debtor to Cash.
 Lent, Paid or Bord. } Or, Cash Debtor to Petty Loans.

3 Goods { Bought } Goods Dr. to the Person of whom
 { Sold } Person Dr. to the Goods.

4 Presents { To you } Cash Debtor to Profit and Loss
 { By you } Profit and Loss Debtor to Cash.

5 Wagers { Won } Cash Debtor to Wagers
 { Lost } Wagers Debtor to Cash.

6 Goods { Ship'd } Voy. to Confign. to Dr. to Goods
 { Sale } Factor Debtor to the Voyage.
 7 Factors { Return } Goods or Cash, Dr. to Factor.

8 Allowance, Salary } The Person Allowing Dr. to Profit
 or Income } & Loss, or the Estate producing Dr.

9 P, E. N, E. } Apparel, &c. Debtor to Cash.
 and Apparel.

**EXAMPLES, shewing the Method
to POST: Demonstrating and Ex-
plaining the Reason thereof.**

WHEN you have Writ the Titles of
those Accounts you find needful into
your Leiger, Frame your Alphabet; and from
it, against every Article in your Pocket-Book,
place the Figure of the Folio where the Ac-
count is Debtor, and where Creditor, *Viz.*

AGAINST the first Article in my Pock-
et-Book, my Father owes me 25 £, you find:
The 2 shews my Father's Account is Debtor to
Stock; the 1 shews my Stock is Credited by
my Father.

N. B. On the Debtor-side begin with *To*,
on the Creditor with *By*: And write as much
of the Condition of each Article as you can
conveniently; which I have omitted to save
the Trouble in Printing. And Observe care-
fully,

First, To find out the Account which ought
to be Debtor.

Secondly, To what Account it must be
Debtor.

To

To Post the INVENTORY.

IN the *Inventory*, which must be taken when you begin your Accounts; my Father owes me 25 l By Rule the *First*, my Father is Debtor to Stock, (which is indeed my self) turn therefore to your Father's Account in (2), Begin with the Date of the Year, Day of the Month, and write to Stock in (1), Expressing the Condition of the Debt, and the Sum; then turn to Stock in (1), and write. By my Father in (2), Expressing again the Condition and Sum; and make two Dots, like Periods, against the two referring Figures, thereby Noting, That the Article is Posted to its proper Debtor and Creditor. All your Debtors being Posted in the Manner as above Directed, it will appear, That every Person and Account which make up your Worth or Estate, stand Charg'd to you; therefore proceed to Post that Part of your *Inventory* you are Debtor to; which by Rule the *First*, Stock is to be made Debtor to every Person who has any Claim on you: Therefore turn to Stock in your Leiger, *Folio* (1), and write, To Mr. *Wiltshire*, with the Condition and Sum; Then turn back to Mr. *Wiltshire*, and write, By Stock, which gives him Credit; and so of all the rest of your Creditors: For as my Debtors are Answerable to my Stock, that is to me, By the same Reason, my Stock is Debtor to my Creditors, and consequently, I am worth so much the less.

To

To Post the first Weeks Occurrence.

PLACE against every Article, the Figures directing to the Folio, both Debtor and Creditor, omitting P E and N E to the End of the Week; for then the several Days Expences are collected to a Weekly Total to Post into the Leiger.

THE first Figures in your Pocket-Book, are $\frac{1}{2}$, following which, Paid for a Watch, 7 l. by Rule the *Second*, Watch (the Account for which Paid) Debtor to Cash, and Cash is Credited by Account of Watch: For if I take out that Sum from Cash to pay for a Watch, the Account for which it was taken out, must be Debtor to the Account from whence I took it; having a Watch worth 7 l. but not so much Money by 7 l. the Property being chang'd.

AGAINST $\frac{1}{2}$, is Receiv'd of my Father, (observe the double Entry) i. e. to make Cash by Rule the *Second*, Debtor to my Father, and then turn to my Father, and Credit his Account By Cash; remembring to Mark those Articles Posted with your Period-Point, which shews how far you have Posted your Pocket-Book.

FOR a farther Assistance, I have on the other Side collected every Example, and against it, Plac'd the Rule by which it is to be Posted.

Referring
Figures.

Rule.

Recd. for sundry Books	2	Books (Account Paid)
Won at Cards	5	Debtor to Cash
Paid for a Horse	2	Cash Debtor to Wagers
Receiv'd of Mr. Homes	2	Horse Debtor to Cash
Paid to Mr. Johnson	2	Cash Debtor to Homes
Lost at Bowls	5	Johnson Debtor to Cash
My Mother presents	4	Wagers Debtor to Cash
Bought Hops of Homes	3	Cash Dr. to Prof. & Loss
Presented my Brother	4	Hops Debtor to Homes
Paid for a Ring	2	Prof. & Loss Dr. to Cash
Lent Mr. Parry	2	Valuables Dr. to Cash
		Petty-Loans Dr. to Cash

*This last Account is kept for small Sums
Lent or Borrow'd.*

Paid on Fathers Account	2	Father Debtor to Cash
Receiv'd on Fath. Acct.	2	Cash Debtor to Father
Paid to Mr. Simonds	2	Simonds Debtor to Cash
Bought a Wigg	3	Apparel Dr. to Wiltshire
Total of P, E. & N, E.	9	Apparel, &c. Dr. to Cash

*The following Examples being a little different
from the Former, I have joyn'd the Rules to
them.*

June			
2	Receiv'd for Hops	2	Cash Debtor to Hops
6	Ship'd to Smirna	6	Voyage Debtor to Cloth
—	Paid Charges on Ditto	2	Ditto Debtor to Cash
10	Paid for Hops	2	Hops Debtor to Cash
17	Rd advi. of Sale of Goods	7	Factor Dr. to Voyage
20	Salary, Allow. or Estate	8	Fath. Dt. to Prof. & Loss

*Remember to Credit every Account by the
above Directions, and to Mark those Ac-
counts Posted with your Period-Point.*

*To make a Week or Monthly Ballance
Tryal.*

FROM the foregoing Rules, having Posted one Week, collect the Total of every Account on the Debtor-side in the Leiger, placing the Folio from whence it was taken; and the Total of every Account on the Creditor-side; if their Totals agree, it is so far right Posted: For as the Debtor is Charg'd to the Creditor, it has the same Sum on its Counter-part; *Viz.*

	Leiger	Dr.			Cr.		
		l.	s.	d.	l.	s.	d.
Stock	1	13	5	—	58	3	—
Profit and Loss	1	1	1	6	10	15	—
Cash	3	85	14	—	52	10	6
Homes	2	2	3	—	24	18	—
Short	2	3	10	—	—	—	—
Wiltshire	5	—	—	—	3	15	—
Howard	5	—	—	—	5	10	—
Father	2	35	—	—	45	—	—
Apparel	8	12	13	6	—	—	—
Petty-Loans	8	—	3	—	—	—	—
Valuables	6	12	7	6	—	—	—
Books	6	1	5	—	—	—	—
Wagers	7	—	5	—	—	6	—
Horse	7	10	15	—	—	—	—
Hops	7	22	15	—	—	—	—
Total	L	200	17	6	200	17	6

To Ballance your BOOKS.

EVERY Account must be made alike, or Ballanc'd; that is, The Total of the Debtor and of the Creditor must be the same. But as I have Taught that, at the Foot of every Accompt, where the Letter R shews the Ballance, there remains no more but to prove the whole to be infallibly Right; Observe therefore,

· **THAT** your present Worth, which is the Ballance of the Ballance-Account in *Folio 10*, added to what you Ow'd when you Began, will be equal to what was Due to you when you Began, and what you have Gain'd since, *Viz.*

	l.	s.	d.
Owing when you Began . . .	13	5	0
Your present Worth . . .	63	7	9
	76	12	9
Due to you when you Began	58	3	0
I have since Gain'd	18	9	9
	76	12	9

The

T H E
POCKET-BOOK,

Commencing

May the 25th, 1711.

Ending

June the 21st, 1711.

POCKET BOOK

Commencing

May the 25th 1711

Ending

June the 25th 1711

THE POCKET-BOOK.

May the 25th, 1711.

An Inventory of what is due
to me.

	l.	s.	d.
My Father Owes : Allowance	25	—	—
Mr. Homes, Lent him	2	3	—
Mr. Short	3	10	—
I have in Cash	27	10	—
	L	58	3

Debts Due to others.

To Mr. Wilshire	5	—	—
To Mr. Johnson	7	—	—
To Mr. Simonds	3	—	—
To Mr. Howard	5	10	—
	L	13	5

United over

The

The First WEEK.

POCKET BOOK

1711.

Monday, May the 26th.

P E.	Tea 2 d. Porter 3 d. Letter 3 d. L	—	—	8
N E.	Gloves 1 s. 2 d. Ribbon 6 d.	—	—	8
	Shoes 8 s. A Hat 10 s.	—	—	
	Pd to Mr. Wall for a Watch	2	—	—

Tuesday, 27th.

P E.	Chocolate 3 d. Tavern 9 d. L	—	—	—
N E.	Pd for Books 12 s. Whip & Spurs	—	—	—
	7 s. 6 d. 3 pair Stockins 18 s.	—	—	—
	Receiv'd of my Father . . .	25	—	—

Wednesday, 28th.

P E.	Tea 1 d. News 1 d. Porter 3 d. L	—	—	—
N E.	Pd for a Gun 1 l. 5 s. Sword 16 s.	—	—	—
	Paid for sundry Books . . .	—	—	—
	Won at Cards . . .	—	—	—

Thursday, 29th.

P E.	Tavern 2 s. Tea 3 d. . . . L	—	2	3
	Pd for a Horse, &c. . . .	10	15	—
	Receiv'd of Mr. Homes . . .	2	3	—
	Pd to Mr. Johnson . . .	5	7	—
	Lost at Bowls . . .	—	5	—
	My Mother presented me with	10	15	—

Carried over	{ P E	4	4
	{ N E	4	18
			2

The First WEEK

		l.	s.	d.
Brought over	P E	—	4	4
	NE	4	18	2
Friday, May 30th.				
P E.	Tea 2 d. Chari. 1 d. Coff. 2 d. L	—	—	5
NE.	Paid for a Riding Coat	3	10	—
.7	Bought of Mr. Homes 6 C. 2 Qrs	22	15	—
.2	Hops, at 3 l. 10 s. per C. to pay in one Month			
1/3	Presented my Brother	1	1	6
Saturday, 31st.				
P E.	Choc. 3 d. Tav. 1 s. Tea 2 d. L	—	1	5
NE.	Pd for Paper 2 s. Wax 6 d. Rul. } 1 s. Glov. 1 s. 2 d. Buck. 4 s. 6 d. }	—	9	2
1/4	Paid for a Diamond-Ring	5	7	6
1/4	Lent Mr. Parry	—	3	—
1/4	Paid on Acct. of my Father to Mr. Jones, as per Order	10	—	—
1/4	Receiv'd on Account of my Father of Mr. Young	20	—	—
1/4	Paid to Mr. Symonds	2	3	—
1/4	Bought of Mr. Wiltshire a Wigg	3	10	—
1/4	Total of this Week	P E	6	2
		NE	8	17
		L	9	3
				6

The Second WEEK.

		l.	s.	d.
1711.				
Monday, June the 2d.				
P E.	Chocolat 3 d. Sundries 3 d.	L	—	6
	Pd Mr. Wiltshire in full	3	15	—
	Pd Mr. Howard in full	15	10	—
	Rd. for 6 C. 2 qrs. Hops at 3 l. 15 s.	24	7	6
Tuesday, 3d.				
P E.	News 2 d. Coffee 2 d.	L	—	4
NE.	Pd Glov. 1 s. 1 d. But. 2 s. Sc. 3 s.	—	6	1
	Borrow'd of Mr. Sandall	—	4	6
	Paid to Mr. Homes in part	10	15	—
Wednesday, 4th.				
P E.	Tea 2 d. Porter 2 d. Letter 1 d.	L	—	5
	Rd of Mr. Wren on Acct. of Father	15	—	—
	Pd for Sundries on Acct. of Ditto	—	11	—
Thursday, 5th.				
P E.	Coffee 2 d. Sundries 1 s. 8 d.	L	1	10
NE.	Paid for Mullin, &c.	1	16	6
	Paid for Books	—	15	—
	Loft at Bowls	—	3	6
Carried over				
		P E.	—	3
		NE.	2	2
		L	2	5
			—	8

The Second WEEK.

		l.	s.	d.
Brought over		—	3	1
		2	2	7
Friday, June 6th.				
P E.	Epsom-Wat. 6 d. Sund. 1 s. 1 d. L	—	1	7
N E.	Penknife 1 s. 3 d. Sundries 13 s.	—	14	3
	Bt. 1 piece Cloth of Mr. Johnson	7	10	6
	Ship'd the same to Smirna with	7	10	6
	Mr. Bower in Bale N ^o 3.	—	2	—
	Paid Charges thereon	—	—	—
Saturday the 7th.				
P E.	A Treat at the Swan	—	5	3
N E.	Shoes 8 s. Stockings 5 s. 6 d.	—	13	6
	Won at Bowls	—	5	6
	Paid for Shoeing my Horse	—	6	8
	Paid to Mr. Sandall	—	4	6
	Lent Mr. Peacock	—	2	6
	Lent to Mr. Howard	—	4	6
	Giv'n my Father's Man	—	2	6
Total of this Week		P E	9	11
		N E	3	10
		L	4	—

The Third WEEK.

		l.	s.	d.
	1711.			
	Monday, June the 9th.			
P E.	Tea 3 d. Tav. 3 s. 6 d. Gr. 2 d. L	—	3	11
NE.	Garters 3 d. Tooth-Cafe 6 d.	—	—	9
	Receiv'd of Mr. Peacock		2	6
	Tuesday, 10th.			
P E.	Tea 4 d. Lett. 4 d. Sund. 11 d. L	—	1	7
NE.	Pd for Sundrys	1	10	—
	Pd on my Fath. Acet. to M. Jones	2	8	9
	Paid for 3 C. 1 Or. Hops	9	15	—
	Receiv'd of Mr. James for a Horse	8	15	—
	Paid for Keeping Ditto	—	12	—
	Wednesday, 11th.			
P E.	Expences this Day	—	3	10
	Paid for a Horse	12	—	—
	Receiv'd for 3 C. 1 Or. Hops	10	6	—
	Paid for Clarendon's History	3	—	—
	Receiv'd for sundry old Books	1	—	—
	Won at Bowls	—	4	—
	Lent to Mr. Wilcox	—	2	—
	Paid for a pair of Silver-Spurs	2	8	—
	Carried over	P E.	—	9 4
		NE.	1	10 9
		L	2	— 1

The Third WEEK.

		l.	s.	d.
Brought over	P E.	—	9	4
	N E.	—	10	9
Thursday, June 12th.				
Paid Mr. Johnson in full	L	7	10	6
Loft at Bowls		—	2	—
Ht. of Mr. Johnson 1 Piece Cloth		31	16	—
Ship'd d. to Smir. with Mr. Bowers		31	16	—
Paid Charges thereon		1	10	—
Friday, 13th.				
P E. Choc. 3 d. Tea, &c. 1 s. 7 d.	L	—	1	10
My Father presented me		5	7	6
Saturday, 14th.				
P E. Chocolate 3 d. Tea 4 d.	L	—	—	7
N E. Walhing 12 s. 5 d. Sun. 1 s. 4 s. 6 d.		1	16	11
Receiv'd of Mr. Wilcox		—	2	—
Paid for a Book		—	6	—
Total of this Week				
	P E.	—	11	9
	N E.	3	7	8
	L	3	19	6

The Fourth WEEK.

			l.	s.	d.
		1711.			
		Monday, June the 16th.			
P E	Tea 2 d. Porter 7 d.	L	—	—	9
	Tuesday, 17th.				
P E	Tea, 2 d. Tavern, 9c. 7 d.	L	—	—	9
	Mr. Bowers advises of the Sale of				
	my Cloth, prod. Net 53 dol. 26 }				
	Wednesday, 18th.				
P E	Tea, 1 d. Porter 8 d.	L	—	—	9
N E	Gloves 5 s. Sundries 1 s. 11 d.		6		11
	Thursday, 19th.				
P E	Tea 1 d. News 2 d.	L	—	—	9
	Paid for a Book				
	Borrow'd of Mr. Wilcox				
	Paid for Shoeing my Horse				6
	Loft at Cards			3	—
	Rec. of Mr. Seal per Ord. of Fath.		6	4	—
	Friday, 20th.				
P E	Tea 1 d. Tavern 6 d.	L	—	—	7
	Won at Bowls			3	—
	Carried over ————	{ P E	—	3	1
		{ N E	—	6	11

The Fourth WEEK.

The

The Method of Deducting every Days Expence.

FOR the more exact Management of these Accounts, and to prevent the least Mistake, at the End of the *Pocket-Book*, Rule three or four Sides in this Form; and every Night Deduct your daily Expence, and compare the Remainder with your Money in Pocket; and whatever Sum you put into your Pocket, Add the same to the above-mention'd Remainder: The Letter D shews the Sum Deducted, A the Sum Added, and the Sum against the Day of the Month is the Remainder.

Pocket-Cash.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>May</i> 26	5	7	6	<i>May</i> 28	2	8	8
D	1	—	4	D	—	—	5
	—	—	—		—	—	—
27	4	7	2	29	2	8	3
D	1	18	6	A	—	6	—
	—	—	—		—	—	—
R 28	2	8	8	29	2	14	3

The

A B C D

Balance
to
Bowers
8
Barnard
8
to
Cash
1

I K L M

THE

LEIGER.

R S T V

to
sum
of
Barnard
8
Bowers
8
to
Barnard
8
to
sum
of

E

A		B		C		D	
Apparel	8	Books	6	Cash	3	4	
		BroadClo	8				
		Bowers	9				
		Ballance	10				

I		K		L		M	
Johnson	5						
James	9						

R		S		T		V	
Rhymer	9	Stock	1			Valuables	6
		Short	2			Voyage }	
		Symonds	5			to Smir. }	9

1711. Stock

Dr.

			l.	s.	d.
May	25	To Mr. Wiltshire	5	—	5
		To Mr. Johnson	5	5	7
		To Mr. Howard	5	5	10
		To Mr. Symonds	5	2	3
R		To Ballance, being Neat Estate	10	63	7 9
		L		76	12 9

The Debtor Side is what you Ow'd when you Began; The Creditor what was Due to you, or what was yours. Ballance is your real Worth.

Profit & Loss

Dr.

1711					
May	30	To Cash to my Brother	3	1	1 6
June	7	To Ditto to our Man	3	—	2 6
R		To Apparel, P E, & N E	8	22	18 10
R		To Account of Horse	7	5	1 8
R		To Valuables, &c.	6	2	8 —
R		To Account of Books	6	—	—
R		To Stock gain'd in one Month	1	18	9 9
		L		51	2 3

The Debtor Side is chargeable with all Disbursements which turn to no Account, and what we may properly call Loss.

1711. Stock, M^r

			l.	s.	d.
May	25	By my Father	2	25	—
		By Mr. John Homes	2	2	3
		By Mr. W. Short	2	3	1
		By Cash	3	27	10
		By Profit & Loss gain'd	1	18	9
			L	76	12 9

Profit and Loss, C^r

1711	May				
June	29	By Cash per Mother	3	10	15
	13	By Ditto per Father	3	5	7
	21	By my Father's Yrs. Allowance	2	25	—
		By Wagers Won	7	—	5
		By Voyage to Smirna	9	7	11
		By Hops Gain'd	7	2	3
			L	51	2 3

The Creditor Side is the Reverse of the Debtor, and contains all Profits and Advantages you make by Voyages, Presents, Allowances, Salary or Income. The Ballance here is Gain, and carried to Stock.

Errata. Read May against 29, & June against 13 in the above Account.

1711. My Father Dr

			l.	s.	d.
May	25	To Stock & Years Allowance	1	24	
	31	To Cash	3	10	
June	4	To Ditto	3	11	
	10	To Ditto	3	2	8
	19	To Ditto	3	6	10
	21	To Profit & Loss & Years Allow.	1	25	
			L	70	9 9

Vide Homes's Account

Mr. John Homes, Dr.

1711	May	25	To Stock lent him	1	2	3
	June	3	To Cash	3	10	15
		R	To Ballance Due to him	10	12	
				L	24	18

The Debtor Side of a Person
is the Charge; The Creditor-
Side the Discharge; the Dif-
ference is Ballance, if on the
Debtor Side, Due to him; on
the Creditor to you.

Mr. William Short, Dr.

1711	May	25	To Stock	1	3	10
			Vide Homes's Account	L		

1711. My Father Cr.

			l.	s.	d.
May	27	By Cash	3	25	—
	31	By Ditto	3	20	—
June	4	By Ditto	3	5	—
	11	By Ditto	3	6	4
	21	By Ditto	4	10	15
	R	By Ballance Due to me	10	3	10 9
			L	70	2 9

Mr. John Homes, Cr.

May	29	By Cash in full	3	2	3
	30	By Hops at 3 l. 10 s. per C. 6 2	7	22	15
			L	24	18

Mr. William Short, Cr.

1711	R	By Ballance Due to me	10	3	10
------	---	---------------------------------	----	---	----

The Letter R before the Line
shows it is a rest or Ballance
which is carried to the Creditor
Side of Ballance in Folio 10.

171 R. Cath. D. 115.1

		1	2	3	4
May	25 To Stock	1	27	10	
	27 To my Father in full	2	25		
	28 To Account of Wagers	7		6	
	29 To Mr. Homes in full	2	2	3	
	— To Profit and Loss	1	10	15	
	31 To my Father	2	20		
June	2 To Hups	7	24	7	8
	3 To Petty-Loans Bord. of Sandal	8		4	6
	4 To my Father	2	5		
	7 To Account of Wagers	7		5	6
	Carried to Folio 4		11	51	6

1711. Cash Dr. 1171

			l.	s.	d.
May	26	By Acct. of Valuables for a Watch	6	7	—
	28	By Account of Books	6	1	5
	29	By Account of Horse	7	10	15
		By Mr. Johnson	5	5	7
		By Account of Wagers	7	—	5
	30	By Profit and Loss	1	1	6
	31	By Account of Valuables, &c.	6	5	7
		By Petty-Loans	8	—	3
		By my Father	2	10	—
		By Mr. Symonds	5	2	3
		By Apparel, &c.	8	9	3
June	2	By Mr. Wiltshire	5	3	15
		By Mr. Howard	5	5	10
		By Mr. Homes	2	10	15
	4	By my Father	2	1	11
		By Account of Books	6	—	15
		By Account of Wagers	7	—	3
	6	By Voyage to Smirna	9	1	2
	7	By Account of Horse	7	—	6
		By Petty-Loans	8	—	4
		By Ditto	8	—	2
		By Mr. Howard	5	3	4
		By Profit and Loss	1	—	2
		By Apparel, &c.	8	4	—
		Carried to Folio 4	L	84	2 11

1711. Cash Dr.

		l.	s.	d.
Brought over	3	18	11	6
To Petty-Loans of Peacock	8	—	7	6
To Account of Horse Receiv'd	7	8	—	—
To Hops Receiv'd for 3 C. 1 Q.	7	10	6	—
To Account of Books	6	1	—	—
To Account of Wagers	7	—	4	—
To Profit and Loss	1	9	7	6
To Petty-Loans Recd. of Wilcox	8	—	2	—
To Ditto Borrow'd of Ditto	8	—	3	—
To my Father	2	6	4	—
To Account of Wagers	7	—	3	—
To Mr. James Borrow'd	9	10	—	—
To Mr. Bowers	9	11	19	10
To my Father	2	10	51	—
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The Debtor Side contains all Receipts of Money; The Creditor's Side all Payments: Their Balance therefore must be ready Money by you, and is carried to the Ballance-Account in Folio 10.				

1711. Cash

			l.	s.	d.
		Brought over	3	84	2 11
June 10		By my Father	2	2	8 9
		By Hops	7	9	15
		By Account of Horfe	7	12	6
11		By Ditto	7	12	
		By Account of Books	6	3	
		By Petty-Loans	8		2
		By Account of Valuables	6	2	8
12		By Mr. Johnson	5	7	10 5
		By Account of Wagers	7		2
		By Voyage to Smirna	9	1	16
14		By Account of Books	6		6
		By Apparel, &c. this Week	8	3	19 5
18		By Account of Books	6		5
		By Account of Horfe	7		2 6
		By Account of Wagers	7		3
19		By my Father	2	6	10
		By Mr. Rhymmer	9	5	
31		By Petty-Loans	8		3
		By Apparel, &c. this Week	8	2	14 8
		By Mr. Johnson	5	3	16
R		By Ballance Resting in Hand	10	6	11 1
			L	180	13 4

1711. Mr. John Wiltshire Dr.

			l.	s.	d.
June 2	To Cash	L	3	3	15

Mr. F. Johnson Dr.

1711					
May 29	To Cash Paid		3	5	7
June 12	To Ditto		3	7	10
June 20	To Ditto		3	31	16
		L	44	13	6

Mr. W. Symonds Dr.

1711					
May 31	To Cash	L	3	2	3

Mr. W. Howard Dr.

1711					
June 2	To Cash		3	5	10
June 7	To Ditto		3	3	4
		L	8	14	6

To Ballance, Vide Homes in 2.

Engl. Mfrs John Wileysire Co.

				L	S.	d.
May	25	By Stock for 4 Years Trimming			5	
	31	By Apparel, P E & N E		16	10	
				L	3	15

Mr. F. Johnson C^r

1711	May 25	By Stock	1	5	7	
	June 6	By Broad Cloth	8	7	10	6
	12	By Ditto	8	8	16	
			L	44	13	6

Mr. W. Symonds C^r.

1711
May 25 By Stock L 1 2 3

Mr. W. Howard C^r.

1781						I	5	10	-
May	25	By Stock	.	.	.	IO	3	4	6
		R By Ballance	.	.	.	L	8	14	6

1711. Acct of Valuables Dr.

			l.	s.	d.
May	26	To Cash Paid for a Watch	3	7	—
	31	To Ditto Paid for a Ring	3	5	7 6
June	11	To Ditto Paid for Sundries	4	2	8 —
			L	14	15 6

The Debtor Side is the Cost you are at for these Valuables: therefore as they are Worth considerable, so they are Part of your Estate, and such are always Ballanc'd on the Creditor Side as per Contra.

Account of Books Dr.

1711					
May	28	To Cash Paid	3	1	5 —
June	4	To Ditto	3	—	15 —
	11	To Ditto	4	3	— —
	14	To Ditto	4	—	6 —
	18	To Ditto	4	—	5 —
			L	5	11 —

Ballanc'd as above.

1711: Acct. of Valuables C⁵

R By Ballance valued at	10	12	7	6
R By Profit and Loss for wear	1	2	8	—
		14	15	6

Account of Books Cr.

June	11	By Cash Recd. for sundry Books	4	1	
		R By Ballance valued at . . .	10	3	11
		R By Profit and Loss for wear . .	1	1	

1711 Horse Wagers Dr.

			l.	s.	d.
May	29	To Cash Lost	3	—	5
June	5	To Ditto	3	—	3
	12	To Ditto	4	—	2
	18	To Ditto	4	—	3
	R	To Profit and Loss	1	—	5
				18	6

Horse Dr.

1711					
May	29	To Cash Paid	3	10	15
June	7	To Ditto	3	—	6
	10	To Ditto	4	—	12
	11	To Ditto	4	12	—
	18	To Ditto	4	—	2
				23	16
		Vide Valuables in Folio 6.			8

Hops Dr.

			l.	s.	C.	Q.
May	30	To Mr. Homes at	3	10	for	6
June	10	To Cash Paid for	3	1	4	9
	R	To Profit and Loss Gain'd	1	2	3	6
			9	3	34	13

The Debtor Side is the Cost.
The Creditor Side what Sold for.

1711. Wagers of Cr...

						H.	S	d
May	28 By Cash Won	0711C	9	6				
June	7 By Ditto : : : : :	0711C	9	5				
	11 By Ditto : : : : :	0711C	9	4				
	19 By Ditto	0711C	4	3				
		0711C						
		I					18	6

The Debtor Side of this Account is what you have Lost, The Creditor Side is what you Won; the Balance therefore is your Gain on this Account.

Horfe Cr.

9711	By Cash Receiv'd for a Horse	10	15	
9712	R By Ballance valued at	10	10	
9713	R By Profit and Loss	1	5	18
			23	16 8

Hops Cr.

[illegible]

The Balance is what you Gain,
and is carried to the Creditor
side of Profit and Loss.

17110 Petty Loans Dr.

[illegible]

By this Account you save the trouble
of opening many Accounts for
petty Sums Lent or Borrow'd.

Broad Cloth Dr.

1711	June 6	To Mr. Johnson at 71. 10s. 6d. 1Pc	5	7	10	6
1712	June 8	To Ditto <i>Scots</i>	5	31	10	6
1713	June 10	To Ditto <i>Scots</i>	5	31	10	6
1714	June 12	To Ditto <i>Scots</i>	5	31	10	6
1715	June 14	To Ditto <i>Scots</i>	5	31	10	6
1716	June 16	To Ditto <i>Scots</i>	5	31	10	6
1717	June 18	To Ditto <i>Scots</i>	5	31	10	6
1718	June 20	To Ditto <i>Scots</i>	5	31	10	6
1719	June 22	To Ditto <i>Scots</i>	5	31	10	6
1720	June 24	To Ditto <i>Scots</i>	5	31	10	6
1721	June 26	To Ditto <i>Scots</i>	5	31	10	6
1722	June 28	To Ditto <i>Scots</i>	5	31	10	6
1723	June 30	To Ditto <i>Scots</i>	5	31	10	6
1724	June 31	To Ditto <i>Scots</i>	5	31	10	6
1725	June 31	To Ditto <i>Scots</i>	5	31	10	6
1726	June 31	To Ditto <i>Scots</i>	5	31	10	6
1727	June 31	To Ditto <i>Scots</i>	5	31	10	6
1728	June 31	To Ditto <i>Scots</i>	5	31	10	6
1729	June 31	To Ditto <i>Scots</i>	5	31	10	6
1730	June 31	To Ditto <i>Scots</i>	5	31	10	6
1731	June 31	To Ditto <i>Scots</i>	5	31	10	6
1732	June 31	To Ditto <i>Scots</i>	5	31	10	6
1733	June 31	To Ditto <i>Scots</i>	5	31	10	6
1734	June 31	To Ditto <i>Scots</i>	5	31	10	6
1735	June 31	To Ditto <i>Scots</i>	5	31	10	6
1736	June 31	To Ditto <i>Scots</i>	5	31	10	6
1737	June 31	To Ditto <i>Scots</i>	5	31	10	6
1738	June 31	To Ditto <i>Scots</i>	5	31	10	6
1739	June 31	To Ditto <i>Scots</i>	5	31	10	6
1740	June 31	To Ditto <i>Scots</i>	5	31	10	6
1741	June 31	To Ditto <i>Scots</i>	5	31	10	6
1742	June 31	To Ditto <i>Scots</i>	5	31	10	6
1743	June 31	To Ditto <i>Scots</i>	5	31	10	6
1744	June 31	To Ditto <i>Scots</i>	5	31	10	6
1745	June 31	To Ditto <i>Scots</i>	5	31	10	6
1746	June 31	To Ditto <i>Scots</i>	5	31	10	6
1747	June 31	To Ditto <i>Scots</i>	5	31	10	6
1748	June 31	To Ditto <i>Scots</i>	5	31	10	6
1749	June 31	To Ditto <i>Scots</i>	5	31	10	6
1750	June 31	To Ditto <i>Scots</i>	5	31	10	6
1751	June 31	To Ditto <i>Scots</i>	5	31	10	6
1752	June 31	To Ditto <i>Scots</i>	5	31	10	6
1753	June 31	To Ditto <i>Scots</i>	5	31	10	6
1754	June 31	To Ditto <i>Scots</i>	5	31	10	6
1755	June 31	To Ditto <i>Scots</i>	5	31	10	6
1756	June 31	To Ditto <i>Scots</i>	5	31	10	6
1757	June 31	To Ditto <i>Scots</i>	5	31	10	6
1758	June 31	To Ditto <i>Scots</i>	5	31	10	6
1759	June 31	To Ditto <i>Scots</i>	5	31	10	6
1760	June 31	To Ditto <i>Scots</i>	5	31	10	6
1761	June 31	To Ditto <i>Scots</i>	5	31	10	6
1762	June 31	To Ditto <i>Scots</i>	5	31	10	6
1763	June 31	To Ditto <i>Scots</i>	5	31	10	6
1764	June 31	To Ditto <i>Scots</i>	5	31	10	6
1765	June 31	To Ditto <i>Scots</i>	5	31	10	6
1766	June 31	To Ditto <i>Scots</i>	5	31	10	6
1767	June 31	To Ditto <i>Scots</i>	5	31	10	6

1710. Apparel, P E & N E D^r.

			P E N E						Total Charge.			
			l.	s.	d.	l.	s.	d.	l.	s.	d.	
May	31	To Mr. Wiltshire for a Wig	—	—	—	3	10	—				
		To Cash Paid this Week	—	6	2	8	17	4				
June	7	To Ditto	—	9	11	3	10	4				
	14	To Ditto	—	11	9	3	7	8				
	20	To Ditto	—	10	1	1	15	7				
			L	1	17	11	21	—	11	22	18	10

1711. Petty Loans V. Cr

			l.	s.	d.
June	3	By Cash	3	—	4 6
	9	By Ditto	4	—	2 6
	14	By Ditto	4	—	2 —
	18	By Ditto	4	—	3 —
	R	By Ballance Due from Parry	10	—	3 —
			L		15 —

Broad Cloth Cr

June	6	By Voyage to Smirna	9	7	10 6
	12	By Ditto	6	13	16 —
			L	39	6 6

1710. Apparel, P E & N E Cr

	P	E	N	E	Total Charge
R By Profit and Loss	1	17	11	21	11 22 18 10

The Total of the Columns of the Debtor-Side
shews the Expences you are at for Apparel,
Pocket, and Necessary Expence.

The Creditor-Side, or Ballance, is made by
Profit and Loss; which we may call our
Loss, turning to no Account, and is carried
to the Debtor-Side of that Account in
Folio 1.

		d.	s.	d.
17	To Broad Cloth	8	7	6
18	To Cash	2	8	2
19	To Broad Cloth	8	1	0
20	To Cash	4	8	0
21	To Profit and Loss	1	7	3

Mr. A. Bowers

14	To Voyage to Smirna	53	26	9	11	9	10
20	To Ditto	144	35	9	37	9	11
		197	61		49	9	9

Mr. James

R To Ballance Due to him . . .	10	10
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Mr. Rhimer

June 16	To Cash Lent him	4	5
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Ballanc'd as above.

1711. V6J to Smir. led to 4. B. Cr.

June 18	By A. Bowers for Neat Proceed	9	10	10
June 20	By Ditto for Ditto	9	11	11
June 22	By Ditto for Ditto	9	11	11
June 24	By Ditto for Ditto	9	11	11
June 26	By Ditto for Ditto	9	11	11
June 28	By Ditto for Ditto	9	11	11
June 30	By Ditto for Ditto	9	11	11
June 31	By Ditto for Ditto	9	11	11
June 32	By Ditto for Ditto	9	11	11
June 33	By Ditto for Ditto	9	11	11
June 34	By Ditto for Ditto	9	11	11
June 35	By Ditto for Ditto	9	11	11
June 36	By Ditto for Ditto	9	11	11
June 37	By Ditto for Ditto	9	11	11
June 38	By Ditto for Ditto	9	11	11
June 39	By Ditto for Ditto	9	11	11
June 40	By Ditto for Ditto	9	11	11
June 41	By Ditto for Ditto	9	11	11
June 42	By Ditto for Ditto	9	11	11
June 43	By Ditto for Ditto	9	11	11
June 44	By Ditto for Ditto	9	11	11
June 45	By Ditto for Ditto	9	11	11
June 46	By Ditto for Ditto	9	11	11
June 47	By Ditto for Ditto	9	11	11
June 48	By Ditto for Ditto	9	11	11
June 49	By Ditto for Ditto	9	11	11
June 50	By Ditto for Ditto	9	11	11
June 51	By Ditto for Ditto	9	11	11
June 52	By Ditto for Ditto	9	11	11
June 53	By Ditto for Ditto	9	11	11
June 54	By Ditto for Ditto	9	11	11
June 55	By Ditto for Ditto	9	11	11
June 56	By Ditto for Ditto	9	11	11
June 57	By Ditto for Ditto	9	11	11
June 58	By Ditto for Ditto	9	11	11
June 59	By Ditto for Ditto	9	11	11
June 60	By Ditto for Ditto	9	11	11
June 61	By Ditto for Ditto	9	11	11
June 62	By Ditto for Ditto	9	11	11
June 63	By Ditto for Ditto	9	11	11
June 64	By Ditto for Ditto	9	11	11
June 65	By Ditto for Ditto	9	11	11
June 66	By Ditto for Ditto	9	11	11
June 67	By Ditto for Ditto	9	11	11
June 68	By Ditto for Ditto	9	11	11
June 69	By Ditto for Ditto	9	11	11
June 70	By Ditto for Ditto	9	11	11
June 71	By Ditto for Ditto	9	11	11
June 72	By Ditto for Ditto	9	11	11
June 73	By Ditto for Ditto	9	11	11
June 74	By Ditto for Ditto	9	11	11
June 75	By Ditto for Ditto	9	11	11
June 76	By Ditto for Ditto	9	11	11
June 77	By Ditto for Ditto	9	11	11
June 78	By Ditto for Ditto	9	11	11
June 79	By Ditto for Ditto	9	11	11
June 80	By Ditto for Ditto	9	11	11
June 81	By Ditto for Ditto	9	11	11
June 82	By Ditto for Ditto	9	11	11
June 83	By Ditto for Ditto	9	11	11
June 84	By Ditto for Ditto	9	11	11
June 85	By Ditto for Ditto	9	11	11
June 86	By Ditto for Ditto	9	11	11
June 87	By Ditto for Ditto	9	11	11
June 88	By Ditto for Ditto	9	11	11
June 89	By Ditto for Ditto	9	11	11
June 90	By Ditto for Ditto	9	11	11
June 91	By Ditto for Ditto	9	11	11
June 92	By Ditto for Ditto	9	11	11
June 93	By Ditto for Ditto	9	11	11
June 94	By Ditto for Ditto	9	11	11
June 95	By Ditto for Ditto	9	11	11
June 96	By Ditto for Ditto	9	11	11
June 97	By Ditto for Ditto	9	11	11
June 98	By Ditto for Ditto	9	11	11
June 99	By Ditto for Ditto	9	11	11
June 100	By Ditto for Ditto	9	11	11

Mr. A. Bowers Cr.

1711	June 30	By Cash per Bill for	53	26	4	11	19	10
		R By Ballance Due	144	35	10	37	9	11
			197	61		49	9	9

Mr. James Cr.

1711	June 19	By Cash Borrow'd	4	10				
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Mr. Rhimer Cr.

1711		R By Ballance Due	10	5				
------	--	-------------------	----	---	--	--	--	--

1711. Balance D^r 1711

		l.	s.	d.
R To Cash in Hand		4	6	3
R To Mr. Short		2	10	—
R To Mr. Howard		5	3	4
R To my Father		2	10	9
R To Petty-Loans		8	—	—
R To Valuables		6	12	7
R To Account of Books		6	3	11
R To Mr. Bowers		9	37	9
R To Account of Horse		7	10	—
R To Mr. Rhymer		9	5	—
		—	—	—
		8	7	9

The Debtor-Side is a Collection of the Balances from the Creditor-Side of every particular Account which are the Branches of your Estate, or what make your present Stock: The Creditor-Side is a Collection of the Balances from the Debtor-Side of every Account, which are the Debts you owe; the Balance or Difference is your present Worth, which is (as before directed) carried to the Creditor-Side of Stock in folio 1

Mr. Rhymer

1711. Ballance

C 71

		L.	S.	d.
R By Mr. Honca	10	12		
R By Mr. James	9	10		
R By Stock, my Neat Estate	1	63	7	9
	L	85	7	9

To open New Books.

*Stock must be made Debtor
to every Person from the
Creditor-Side of Bal-
lance, and every Person
or Account on the Debtor
Side of Ballance must be
Debtor to Stock, as on
the other Side in folio 1*

The State of this Account supposes
the Beginning another Ledger,
which is customarily Mark'd
with B, signifying a second
Ledger.

New Accounts are open'd where every Person from the Debtor-Side of this Account is Credited in his particular Account By Stock, and those on the Credit-Side of this Account in every particular Account, is made Debtor to Stock, in the same Manner we Began,

Expenses in Company

		L.	S.	d.
July	By my Father, O Leiger	2	3	10 9
	By Mr. Short	2	3	10 —
	By Cash	4	6	11 1
	By Mr. Howard	5	3	4 6
	By Valuables	6	12	7 6
	By Books	6	3	11 —
	By Horse	7	10	— —
	By Petty-Loans	8	—	3 —
	By Mr. Bowers	9	17	9 1
	By Mr. Rhymes	9	5	— —

On the following Folio I
have inserted an Ex-
ample of a Company
Concern, Viz.

A B C made two Days Journey

A Paid a Reckoning of	—	16	2
B Paid Ditto of	—	17	5
C Paid Ditto of	—	10	—
B Paid more	—	6	6
A Paid more	—	18	8
	L	3	2 7

A View of this will be a sufficient
Direction.

Expences in Company D^r.

To A Paid a Reckoning	16	4
To B Paid Ditto	17	5
To C Paid Ditto	10	—
To B Paid more	6	—
To A Paid more	18	6
	3	2
	7	—

A D^r.

To Expences in Company for his Part	1	10
R To Ballance Due from B	2	10
R To Ballance Due from C	10	10
	14	8

B D^r.

To Expences in Company for his Part	1	10
--	---	----

C D^r.

To Expences in Company for his Part	1	10
--	---	----

Witness of this will be a sufficient
Direction.

Expences in Company Cr.

	l.	s.	d.
By A for his $\frac{1}{3}$	1	—	10
By B for his $\frac{1}{3}$	1	—	10 $\frac{1}{2}$
By C for his $\frac{1}{3}$	1	—	10 $\frac{1}{2}$
L	3	2	7
A Cr.			
By Expences in Company . . .	—	16	2
By Ditto	—	18	6
L	1	14	8
B Cr.			
By Expences in Company . . .	—	17	5
By Ditto	—	—	6
R By Ballance Due to A . . .	—	2	11 $\frac{1}{2}$
L	1	—	10 $\frac{1}{2}$
C Cr.			
By Expences in Company . . .	—	10	—
R By Ballance Due to A . . .	—	10	10 $\frac{1}{2}$
L	1	—	10 $\frac{1}{2}$

F I N I S.

[illegible]

12

Experiences in Company

8	14		Due from A
8	14		Due from C

8



5

By Expenses in Company

By Balance Due to Company

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